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METHODOLOGY

Financial information contained in this report was obtained from the Department of Corrections Uniform Statewide Accounting System (utilizing a data query report) and other financial records for the 13th month and does not include administrative adjustments. Actual and allocated “direct” expenses for Fiscal Year (FY) 2003 were identified for each prison unit. Expenditures that were not identifiable as being directly charged to institutions such as operations support expenses, were analyzed and distributed to prison units as “indirect” expenses. These expenditures were allocated according to the “Indirect Cost Allocation” worksheets. This worksheet indicates what programmatic expenditures were allocated and the basis of the allocation.

This report also identifies and separates one time costs and non prison related expenditures. Separating one-time expenses and non prison related expenditures allows only the ongoing costs associated with the identified units to be used in calculating the annual/daily unit per capita costs.

The annual inmate average daily population (ADP) used in calculating the FY 2003 unit per capita report was developed using both the inside and outside daily population obtained from the Department’s “Institutional Capacity & Committed Population” reports. It contains ADP charged to a specific unit and complex charged ADP (i.e. Complex Detention) which was allocated to the individual units. The unit daily per capita costs were calculated using 365 days for FY 2003.

Complex Detention ADP and costs for ASPC-Douglas were allocated to the Mohave Unit because Mohave is responsible for the operation of the detention unit. In order to ensure consistency this year, both ADP and complex security expenses were spread to ASPC-Tucson’s SACRC and Minor Units and the ASPC-Winslow Apache Unit. In previous reports, only the costs were spread.

Since facilities that are open for only a portion of the year do not accurately reflect annualized costs, these facilities are listed below the subtotals for the other beds. In FY 2003 ASPC-Lewis Rast and Texas 445 beds were open only a portion of the year.

ASPC-Lewis Rast Unit Beds were also constructed as a Level 4 cell environment and are currently housing Level 2 inmates.